

L.1.1316
c2

CANADIANA

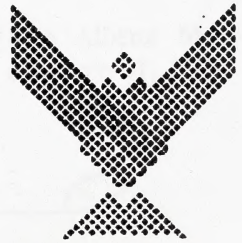
MAR 28 1995

**The Alberta
Metis Settlements
Transition Commission**



**Annual Report
1992-93**

**The Alberta
Metis Settlements
Transition Commission**



**Annual Report
1992-93**



ALBERTA
FAMILY AND SOCIAL SERVICES

Office of the Minister

Also responsible for Metis Settlements Commission, Native Programs

FEB 16 1995

The Honourable Stan Schumacher
Speaker of the Legislative Assembly

Dear Sir:

It is my honour to submit the 3rd Annual Report of the Alberta Metis Settlements Transition Commission for the period of April 1, 1992 to March 31, 1993.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "M. Cardinal".

Mike Cardinal
Minister of Family and Social Services
M.L.A., Athabasca/Wabasca



Alberta Metis Settlements
Transition Commission

Office of the Commissioner

February 10, 1995

Honourable Mike Cardinal
Minister of Family and Social Services
Minister Responsible for
Metis Settlements Transition Commission
104 Legislature Building
Edmonton, Alberta
T5K 2B6


Dear Mr. Cardinal:

It is my pleasure to present the 3rd Annual Report of the Alberta Metis Settlements Transition Commission for the fiscal year ending March 31, 1993.

Yours truly,

Randall Hardy
Commissioner

Enclosure



Digitized by the Internet Archive
in 2017 with funding from
University of Alberta Libraries

https://archive.org/details/annualreport1992albe_10

CONTENTS

HISTORY	3
COMMISSION ACTIVITIES	4
FINANCIAL REVIEW	11
Commission Financial Statements	12
Transition Fund Financial Statements	18
ORGANIZATION CHART	25

CONTENTS

3	HISTORY
4	COMMISSION ACTIVITIES
11	FINANCIAL REVIEW
12	Commission Financial Statements
12	Transition Fund Financial Statements
25	ORGANIZATION CHART

HISTORY

On July 1, 1989, an agreement between the Province of Alberta and the Metis Settlements resulted in the Alberta Metis Settlements Accord. The Accord outlined the proposed transfer in ownership of 1.23 million acres (500,000 hectares) of land from the province to the eight Metis Settlements. The Accord also provided for a 17 year financial agreement; the development of autonomous local governments; the co-management of mineral resources; and the establishment of a Transition Commission, headed by a Transition Authority and a Commissioner, to ensure that the provisions of the Accord are carried out over a seven year Transition Period.

On November 1, 1990, the basic principles of the Accord were embodied in the following statutes:

<i>Constitution of Alberta Amendment Act, 1990</i> <i>Metis Settlements Land Protection Act</i> <i>Metis Settlements Act</i> <i>Metis Settlements Accord Implementation Act</i>
--

The Accord financial agreement provides for \$30 million dollars to be distributed annually to the Settlements over the seven year Transition Period. Through the signing of Letters Patent and the Proclamation of the *Constitution of Alberta Amendment Act, 1990* and the *Metis Settlements Land Protection Act*, the Metis Settlements General Council acquired the fee simple ownership of land within the boundaries of the eight Metis Settlements. This fulfilled a vision for the Metis Settlement members that was initiated over a half century ago.

The *Metis Settlements Act* established a framework for a new form of local government that is unique in Canada. The *Metis Settlements Accord Implementation Act* established the Metis Settlements Transition Commission which is overseen by a Transition Authority. During 1992/93, members of the Transition Authority included a person appointed by the Lieutenant Governor in Council (Mr. Halvar Jonson, MLA, followed by the Honourable Mike Cardinal, Minister of Family and Social Services and Minister Responsible for the Metis Settlements Transition Commission and Native Programs), a representative appointed by the Metis Settlements General Council (Mr. Ken Noskey, President of the Metis Settlements General Council), and the Commissioner (Mr. Dennis C. Surrendi). The Transition Authority provides advice and guidance to the Commissioner whose duties and responsibilities are

outlined in the *Metis Settlements Accord Implementation Act*. The Commissioner was jointly selected by the Government of Alberta and the Metis Settlements General Council to serve as the Chief Executive Officer of the Transition Commission.

*The Annual Report is the third of its kind
to be completed for each fiscal year of the seven year Transition Period.*

COMMISSION ACTIVITIES

During the fiscal year of 1992/93, working arrangements among the Metis Settlements, the General Council Executive Office and the Transition Commission were modified. The following overview outlines the development of these new arrangements and highlights a few other activities during 1992/93.

In April, 1992, a joint General Council/Transition Commission workshop was held in Slave Lake. The objectives of this workshop were: first, to clarify what Settlement and General Council priorities the Commission should program for in the 1992/93 fiscal year; second, to clarify any perceived overlap in the roles and responsibilities of the General Council and the Transition Commission; and third, to seek clarification on how the Transition Commission could more effectively deliver its support to the individual Settlements.

The results of this workshop were used to make adjustments to the Transition Commission organization as well as the Commission's programs. One of the adjustments in this regard resulted from a desire of the Metis Settlements to have a greater say in the consultants retained by the Commission and who provide support services to the Settlements. In response, a portion of the Transition Commission contract resources became jointly administered in an arrangement among the respective Metis Settlements, the General Council Executive Office and the Commissioner. Through this arrangement, the Commissioner and each Metis Settlement Council, and the General Council annually establish a Workplan that programs the Transition Commission budgetary resources in support of each Settlement's and the General Council's different needs based on an agreed set of priorities. Each Workplan forms a portion of the Transition Commission's annual program and budget.

In jointly administering the Commission contract resources, the Commission and Metis Settlements have found that the technical expertise normally used to support more conventional forms of local government tend not to be as effective in addressing the needs of Metis Settlement local governments. All expertise that is applied in support of the Metis Settlements must be sensitized to the nature and culture of each of the Settlements before it can begin to be effective. The need to do this tends to slow the process of skills transfer to the Metis Settlements.

During the 1992/93 fiscal year, progress was made at the Settlement level in the area of Settlement Master Plan development. All of the Settlements are engaged in this process. The establishment of a long-term planning framework for each of the Metis Settlements and the General Council is one of the priorities of the Transition process. These Master Plans will encompass land use and economic as well as social strategies that can become a framework for the Metis Settlements to help address future needs in the Post Transition period.

An initiative undertaken by the Transition Commission in 1992/93 was the establishment of a mentoring program for Settlement members hired by the Commission. This initiative is focused on the development of management skills designed to ultimately allow Settlement members to assume management roles within the Commission. This program is also intended to help Settlement members compete for positions within the Province of Alberta, the Metis Settlements or the General Council.

Under the Metis Settlement Accord Implementation Act, the Commissioner is required to prepare a report to both the province and the Metis Settlements General Council that outlines, in detail, those provincial statutes or regulations requiring amendment to bring them in line with the principles and intent of the Alberta Metis Settlements Accord and related legislation. These consequential amendments are a very important issue as Metis Settlement access to certain program and service areas of provincial departments and agencies as well as delegation of certain program responsibilities from the province depend on these amendments. The Commissioner's interim report on the consequential amendments was tabled with the province and the General Council on December 29, 1992. The final Commissioner's report was tabled on March 5, 1993. These proposed amendments are to be reviewed jointly by the Metis Settlements and the province to arrive at an agreement as to the actual amendments to be made.

SPECIFIC ACTIVITIES

Technical and Human Resources Services

Technical and Human Resources Services is responsible for the development, delivery, and evaluation of programs and services to the Metis Settlements in the areas of capital projects, technical services, and human resource management and administration.

Among the activities undertaken during this fiscal year was the consultation provided to Paddle Prairie Metis Settlement to facilitate the building process for the community complex and the evaluation of the tendered construction bids.

Buffalo Lake Metis Settlement's water treatment plant was successfully retrofitted in the manner recommended by the Commission's Municipal Services Officer at a savings of over \$35,000 compared to nearest outside estimate.

The Settlements' Housing Coordinators Committee, initiated by the Commission at the request of the Settlements, established its value to the Settlements and became the General Council's Technical Housing Committee. The Commission subsidized the hiring of a Secretary who was mentored during his early employment by Technical and Human Resource Services.

All 8 Settlements opted into the Metis Settlements Collective Training Grant. Training needs assessments were conducted with each Settlement and training needs were prioritized. Progress was slowed by demands of provincial and federal government representatives for the creation of human resources development plans and business plans by each Settlement. The provincial and federal representatives advised that the Settlements employ too many people in local government administration compared to relative non-aboriginal local governments, i.e., Improvement Districts. Access to the Industrial Adjustment Service program for assistance, in developing the above-noted plans, was denied to the Settlements by a federal government manager in the Edmonton Employment and Immigration Office on the basis that devolution of local government was provincial and not a federal government responsibility.

The Northern Agreement, however, offered to fund training for the eight top priority positions required to administer local autonomous

government on the Settlements. An "Invitation for Proposals" for a skill training program was sent to several local post-secondary institutions.

Land Use Planning and Resource Management

Land Use Planning and Resource Management assists the Settlements in the development of functional and integrated land use planning, natural resource management for the effective governance of their land base and their natural resources and mineral resources for the benefit of all of their members through the provision of the technology and technical skills transfer.

Notable among the many achievements during this year was the preparation of preliminary conceptual land use plans, for Fishing Lake, Peavine and Paddle Prairie, for the initiation of community discussion for the best use of their lands based on soil, environment, existing uses and cultural values.

Settlement staff members were trained as Settlement Survey Technicians to enable them to assist in the preparation of Settlement descriptive and survey plans. The mapping information system was upgraded so that Settlement digital files and mapping specifications would conform with the upgraded automated mapping software that was brought into use.

Timber harvest and agricultural ventures by the Settlements and their members provide sources of stable employment. Effective planning and management is the key to the sustainability of such resource based income. As a result of the efforts of the unit, Gift Lake contracted SilvaCom to conduct a timber inventory and develop management plans.

Finance and Administration

Finance and Administration manages the financial affairs of the Commission and ensures that the requirements of *The Metis Settlements Accord Implementation Act* are followed. The services provided include the development, management, delivery and monitoring of corporate financial and support services for the Commission. The unit also assists the Settlements and General Council in the enhancement of financial and administrative systems and structures for effective local government. Land Registry is also a function of the unit.

In support of the overall strategic plan of the Commission, a workplan system was developed for the distribution of 'deployable' funds designated to the co-management of consultant contracts for work on the Settlements. The objective was to transfer the skill and responsibility

for this activity to the Settlements.

The industrial, power and pipeline taxes were collected on behalf of the Settlements with the intention of transferring this activity to the Settlements when feasible.

The efforts of the Commission representatives, working directly with Settlement staff, have been rewarded by the marked improvement in financial competencies on many of the Settlements. In some instances the turnover of staff has slowed the progress.

The lack of resolution of the ownership of water and waste water systems put a heavy and unanticipated burden on the budget.

The unit has worked to eliminate the bureaucratic red-tape that tended to delay the progress of the Settlements' budgeting process.

Land Registry produced a land and membership decision handbook for settlement councillors. An index and table of contents for the General Council Land Policy, Metis Settlements Land Registry, Subdivision Regulation and Land Interests Conversion Regulation was created and added to the Settlements' Land Registry Operations Manual.

Land Registry also conducted numerous workshops for settlement councillors and staff to transfer the knowledge and skills necessary to use all of the materials that had been produced to enhance the Land and Membership procedures at the Settlement level.

Policy and Legislative Services

Policy and Legislative Services assists the Metis Settlements in developing policies and by-laws required for local government. The Unit also provides advice and assistance to the Commission, General Council and the Settlements with respect to legislation and policy requirements, consequential amendments required to incorporate the Metis Settlements into existing legislation where appropriate, and legislative development.

Foundational to the development of policies and drafting of by-laws by the Settlements were the skills transferred to the Settlement employees through the significant training activities carried on by the unit both at the Commission office and in the Settlements. All eight Settlements developed and passed a Fire Department By-law and a Fire Prevention By-law. Greater progress in this area was hampered by staff turnover that required the training of new people.

A "Second Report on Consequential Amendments" was submitted to the Minister by the Commissioner as the result of the consultation process instituted with each of the provincial government departments.

The Technical Drafting Team benefited from the consultation of the Commission on the development of General Council's Land Policy, Commercial Activities Policy, Financial Administration Policy, and the Interim Levy, Assessment and Industrial Tax Policy.

Intergovernmental Affairs and Settlement Operations

The Intergovernmental Affairs and Settlement Operations unit is responsible for inter-governmental, inter-agency and overall coordination between the Commission, local Settlement governments and General Council relating to fiscal resources, grants, policy, legislation and program development.

Significant activities included the initiation and development of a Settlement Economic Development Officer Training Program with the University of Lethbridge. The program provided the Settlement Officers with introductory business and entrepreneurial training.

The Settlements were guided through the maze of provincial, federal and other sources of grants by the production of a Guide to Grants Available to Metis Settlements. It also provides instruction on grant application processes.

A self-evaluation and corporate review model was developed, with the assistance of two of the Settlements, to assist the Settlements in assessing basic financial and other skill sets required to provide the services of Metis Settlement local government.

The Settlements were also assisted with the development of a "Year 8" initiative to deal with the issue of post-transition revenue sources and matching grant issues.

Personnel Services

Personnel Services ensures the development and delivery of personnel services for the staff of the Commission and assists in the development of policies and practices for the Settlements. This includes the areas of recruitment, classification, organizational review and design, staff development and employee relations.

In addition to the normal personnel activities conducted by the unit the

following activities are unique.

The Alberta Metis Settlements Mentoring Initiatives Program was introduced as an on-the-job training program to place Settlement members with skilled mentors to enhance and strengthen their skills. The goal of the program was to prepare them for more senior or management responsibilities within the various levels of government. Nine mentoring assignments were established.

A similar effort, the Metis Settlements Interchange Program, was also introduced to encourage the temporary placement of Settlement members in other organizations to broaden their knowledge of the activities of other provincial government departments.

Individual training and development plans were finalized for Commission employees to ensure rationalized career progression. In identifying relevant competencies developmental opportunities were matched with the needs of the respective employees.

Personnel Services continued to oversee the Commission's Training Activity Tracking system.

FINANCIAL REVIEW

Two sets of financial statements are presented in the following Financial Review. The first set presents the financial operation of the Metis Settlements Transition Commission. These statements describe the cost of operating the Commission office for the year ending March 31, 1993. .

The second set of financial statements reflects the financial operation of the Metis Settlements Transition Fund. These statements describe the disbursements of funds from the Transition Fund in accordance with section 25(2) of the *Metis Settlements Accord Implementation Act*. Commission staff managed disbursements by forwarding funds to the Settlements in accordance with approved 1992/93 budgets.

More detail is provided in the notes to each set of financial statements.

**METIS SETTLEMENTS TRANSITION COMMISSION
FINANCIAL STATEMENTS
MARCH 31, 1993**

Auditor's Report

Balance Sheet

Statement of Revenue, Expenditure and Unexpended Funds

Notes to the Financial Statements



ALBERTA LEGISLATURE

OFFICE OF THE AUDITOR GENERAL

AUDITOR'S REPORT

To the Members of the
Metis Settlements Transition Commission

I have audited the balance sheet of the Metis Settlements Transition Commission as at March 31, 1993 and the statement of revenue, expenditure and unexpended funds for the year then ended. These financial statements are the responsibility of the Commission's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Commission as at March 31, 1993 and the results of its operations and the changes in its financial position for the year then ended in accordance with the disclosed basis of accounting as described in Note 2 to the financial statements.

Donald D. Salmon

FCA
Auditor General

Edmonton, Alberta
September 10, 1993

METIS SETTLEMENTS TRANSITION COMMISSION
BALANCE SHEET
 As at March 31, 1993

	1993	1992
ASSETS		
Cash	\$ 501,570	\$ 522,962
Accounts receivable	50,326	32,704
	<hr/> 551,896	<hr/> 555,666
Capital assets	623,581	584,087
	<hr/> \$1,175,477	<hr/> \$1,139,753
	<hr/> <hr/>	<hr/> <hr/>

LIABILITIES AND UNEXPENDED FUNDS

Accounts payable (Note 3)	\$ 380,565	\$ 651,932
Grants payable (Note 4)	87,304	Ø
Reserve for water and sewage (Note 5)	69,027	Ø
Equity in capital assets	623,581	584,087
Unexpended funds (deficit) (Note 3)	15,000	(96,266)
	<hr/> \$1,175,477	<hr/> \$1,139,753
	<hr/> <hr/>	<hr/> <hr/>

The accompanying notes are part of these financial statements

METIS SETTLEMENTS TRANSITION COMMISSION
STATEMENT OF REVENUE,
EXPENDITURE AND UNEXPENDED FUNDS
For the year ended March 31, 1993

	1993	1992
REVENUE:		
Contribution from the General Revenue Fund, Province of Alberta:		
Executive Council	\$ 6,481,000	\$ 5,858,148
Advanced Education and Career Development	20,000	Ø
Funding from other sources	74,440	Ø
Interest	64,752	59,835
	<hr/> 6,640,192	<hr/> 5,917,983
EXPENDITURE:		
Contracted services	2,415,319	2,556,394
Manpower (Note 3)	2,046,936	2,089,723
Grants	1,211,960	565,025
Water and sewage - settlements	218,487	80,089
Office	191,960	177,446
Travel	184,240	194,440
Special projects	79,440	Ø
Materials and supplies	72,063	99,799
Capital assets	39,494	212,409
	<hr/> 6,459,899	<hr/> 5,975,325
Excess (deficiency) of revenue over expenditure	180,293	(57,342)
Unexpended funds at beginning of year before restatement	30,179	4,870
Adjustment for change in accounting policy (Note 3)	(126,445)	(43,794)
Deficit at beginning of year after restatement	(96,266)	(38,924)
Unexpended funds (deficit) before appropriation	84,027	(96,266)
Appropriation to reserve (Note 5)	(69,027)	Ø
Unexpended funds (deficit) at end of year	<hr/> \$ 15,000	<hr/> \$ (96,266)

METIS SETTLEMENTS TRANSITION COMMISSION
NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1993

Note 1 Authority

The Alberta Metis Settlements Transition Commission operates under the authority of the Metis Settlements Accord Implementation Act, Chapter M-14.5, Statutes of Alberta 1990.

Note 2 Significant Accounting Policies

- a) These financial statements have been prepared in accordance with generally accepted accounting principles except that the cost of capital assets is expensed in the year of acquisition. Capital assets are also shown on the balance sheet at cost with a corresponding credit to equity in capital assets.
- b) A statement of changes in financial position has not been provided as disclosure in these financial statements is considered to be adequate.

Note 3 Change in Accounting Policy

During the year, the Metis Settlements Transition Commission changed the way it accounts for vacation pay. Vacation pay, which was previously expensed as incurred, is now being accrued in the period in which it is earned.

This change in accounting policy has been applied retroactively and has resulted in the following re-statement of 1992 figures:

	<u>As Previously Reported</u>	<u>Adjustments</u>	<u>As Restated</u>
<u>Balance Sheet</u>			
Accounts payable	\$ 525,487	\$ 126,445	\$ 651,932
Unexpended funds (deficit)	\$ 30,179	\$ (126,445)	\$ (96,266)
<u>Statement of Revenue, Expenditures and Unexpended Funds</u>			
Manpower expenditure	\$2,007,072	\$ 82,651	\$2,089,723
Unexpended funds (deficit) at beginning of year	\$ 4, 870	\$ (43,794)	\$ (38,924)

Note 4 Grants Payable

The Commission has approved conditional grants to the Settlements to provide financial support for a variety of projects. At March 31, 1993, the following approved grant monies had not been completely accessed:

Buffalo Lake	\$23,881
Fishing Lake	1,000
Kikino	6,260
Paddle Prairie	3,000
General Council	<u>53,163</u>
	<u>\$87,304</u>

Note 5 Reserve for Water and Sewer

The Commission has appropriated \$69,027 to a reserve for maintenance costs associated with water and sewage plants on the Settlements for the upcoming year.

Note 6 Administrative Expenses

Accommodation and other overhead expenses incurred in the administration of the Commission are borne by the General Revenue Fund and are not reflected in these financial statements.

Note 7 Pension Costs

The Commission and its employees participate in the Public Service Pension Plan or the Public Service Management Pension Plan. The recorded cost of pension benefits is the Commission's required contribution for employees' service.

At June 30, 1993, contributions to fund the liability arising from the plans were the responsibility of the participants and the Province of Alberta as guarantor. However, when all of the sections of the Public Service Pension Plans Act come into force, the liability for service prior to 1992 will be the responsibility of the participants and the Province of Alberta, but the liability for service after 1991 will be the responsibility of the participants.

Note 8 Approval of Financial Statements

These financial statements were approved by management.

**METIS SETTLEMENTS TRANSITION FUND
FINANCIAL STATEMENTS
MARCH 31, 1993**

Auditor's Report

Balance Sheet

Statement of Revenue, Expenditure and Unexpended Funds

Notes to the Financial Statements



ALBERTA LEGISLATURE

OFFICE OF THE AUDITOR GENERAL

AUDITOR'S REPORT

To the Members of the
Metis Settlements Transition Commission

I have audited the balance sheet of the Metis Settlements Transition Fund as at March 31, 1993 and the statement of revenue, expenditure and fund balances for the year then ended. These financial statements are the responsibility of the Transition Fund's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Transition Fund as at March 31, 1993 and the results of its operations and the changes in its financial position for the year then ended in accordance with the disclosed basis of accounting as described in Note 2 to the financial statements.

Donald D. Salmon

FCA
Auditor General

Edmonton, Alberta
September 10, 1993

METIS SETTLEMENTS TRANSITION FUND
BALANCE SHEET
 As at March 31, 1993

	1993	1992
ASSETS		
Current:		
Cash (Note 3)	\$ 6,436,661	\$ 9,427,402
Accounts receivable	Ø	24,405
	<hr/> 6,436,661	<hr/> 9,451,807
Due from the General Revenue Fund, Province of Alberta (Note 4)	100,000,000	125,000,000
	<hr/> \$ 106,436,661	<hr/> \$134,451,807
	<hr/> <hr/>	<hr/> <hr/>

LIABILITIES AND FUND BALANCES

Accounts payable	\$ 549	\$ 519
Deferred revenue	100,000,000	125,000,000
Fund balances (Note 5)	6,436,112	9,451,288
	<hr/> \$ 106,436,661	<hr/> \$134,451,807
	<hr/> <hr/>	<hr/> <hr/>

The accompanying notes are part of these financial statements

METIS SETTLEMENTS TRANSITION FUND
STATEMENT OF REVENUE,
EXPENDITURE AND FUND BALANCES
For the year ended March 31, 1993

	1993			1992
	General	Restricted	Total	Total
REVENUE:				
Contribution from the General Revenue Fund, Province of Alberta	\$ 25,000,000	\$ Ø	\$25,000,000	\$25,000,000
Interest	1,073,643	36,092	1,109,735	1,674,850
	26,073,643	36,092	26,109,735	26,674,850
EXPENDITURE:				
Transfers to Settlements	28,099,165	25,746	28,124,911	20,383,222
Contributions to Metis Settlements General Council	1,000,000	Ø	1,000,000	1,000,000
	29,099,165	25,746	29,124,911	21,383,222
Excess (deficiency) of revenue over expenditure	(3,025,522)	10,346	(3,015,176)	5,291,628
Fund balances at beginning of year	8,950,261	501,027	9,451,288	4,159,660
Fund balances at end of year (Note 5)	\$ 5,924,739	\$ 511,373	\$ 6,436,112	\$ 9,451,288

**METIS SETTLEMENTS TRANSITION FUND
NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1993**

Note 1 Authority

The Metis Settlements Transition Fund operates under the authority of the Metis Settlements Accord Implementation Act, Chapter M-14.5, Statutes of Alberta 1990.

Note 2 Significant Accounting Policies and Reporting Practices

a) General

These financial statements have been prepared in accordance with generally accepted accounting principles except that:

- (i) Annual payments to the Transition Fund from the General Revenue Fund are recognized as revenue when received, and
- (ii) The amount due from the General Revenue Fund is recorded at the total of future annual installments as authorized by the Metis Settlements Accord Implementation Act. This amount is reported as due from the General Revenue Fund with an offsetting credit to deferred revenue.

b) Other significant accounting policies and reporting practices are as follows:

Fund Accounting

The accounts of the Transition Fund are grouped into the general fund and the restricted fund.

General Fund

The general fund consists of payments received from the General Revenue Fund to be used for capital development projects in settlement areas and for operations and maintenance purposes in settlement areas.

Restricted Fund

The restricted fund consists of money received from the Metis Settlement Associations Grants Administration Fund. Section 263 of the Metis Settlements Act requires that money deposited into the Transition Fund must be held and paid on the same terms and conditions and for the same purposes as the money was held in the Metis Settlements Associations Grants Administration Fund.

Note 2 Significant Accounting Policies and Reporting Practices (continued)**General Fund Expenditure**

Transfers to settlements for capital and operating purposes are recorded when authorized by a settlement budget by-law and approved by the Metis Settlements Transition Commissioner.

Changes in Financial Position

A statement of changes in financial position is not provided as disclosure in these financial statements is considered to be adequate.

Note 3 Cash

Cash consists of deposits in the Consolidated Cash Investment Trust Fund of the Province of Alberta. The Metis Settlements Transition Fund earns interest on the daily cash balance at the average rate of interest earned by the Consolidated Cash Investment Trust Fund.

Note 4 Amount Due from the General Revenue Fund

The amount due from the General Revenue Fund of \$100,000,000 payable in annual installments of \$25,000,000 each April 1 until 1996. Of each installment, \$15,000,000 is designated for capital development projects in settlement areas and \$10,000,000 is designated for operations and maintenance purposes in settlement areas.

The annual allocation to individual settlements is determined by Metis Settlements General Council policy. The Metis Settlements Accord Implementation Act provides that the Minister and the General Council must review in 1993 and 1996 whether the funds provided meet the needs of the settlements and their members.

The amount due from the General Revenue Fund excludes annual installments of \$5,000,000 payable each April 1 until 1996 from the General Revenue Fund to Part 2 of the Consolidated Fund held and administered by the Metis Settlements General Council.

Note 5 Fund Balances

Fund balances are allocated as follows:

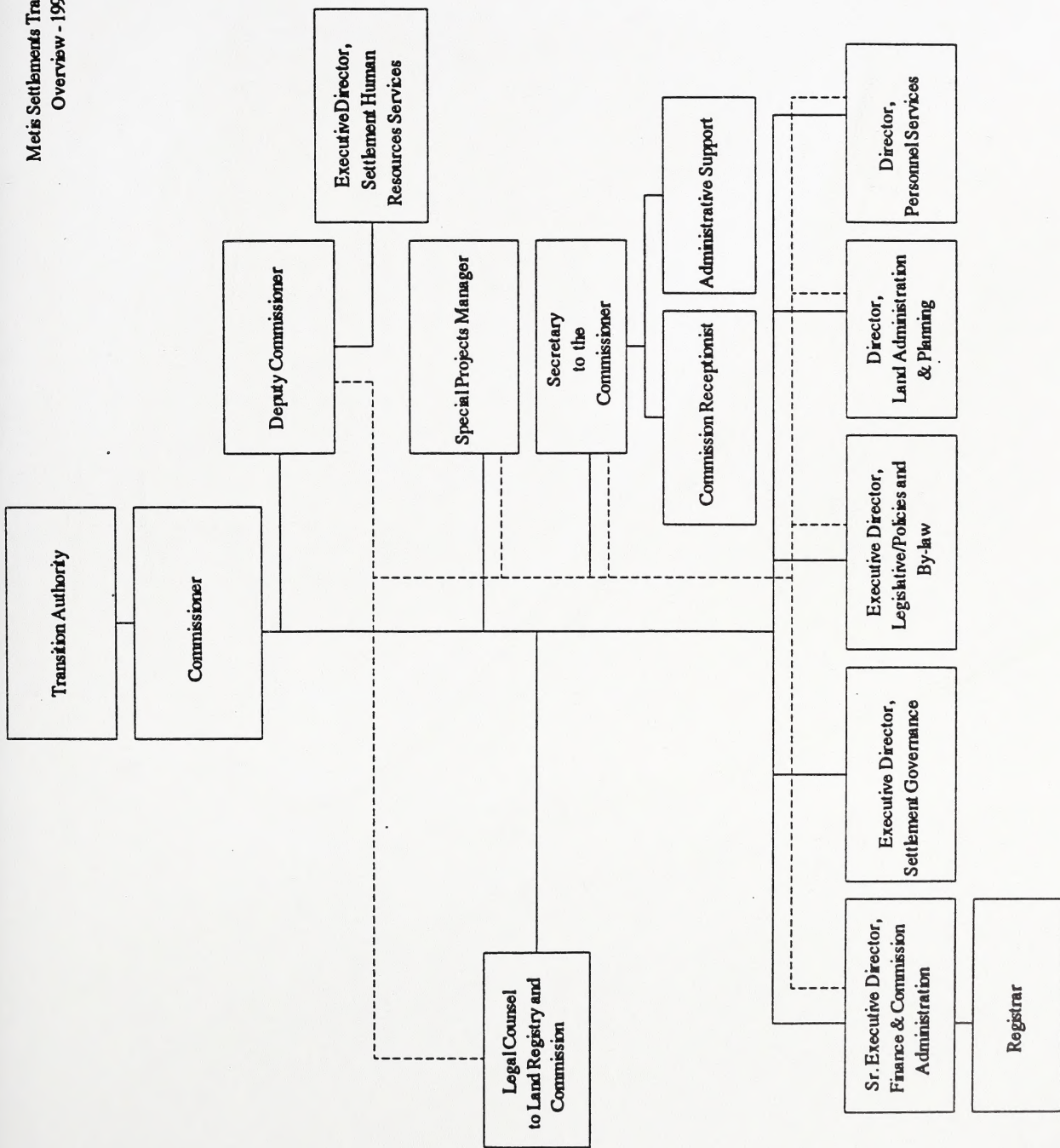
	1992	1991
General Fund - to Settlements:		
Paddle Prairie	\$ 538,276	\$2,675,918
Gift Lake	2,415,953	2,438,732
East Prairie	1,093,014	1,420,683
Fishing Lake	540,077	1,331,574
Buffalo Lake	424,977	449,557
Peavine	554,097	395,958
Kikino	250,632	208,675
Elizabeth	107,713	29,164
	<hr/> 5,924,739	<hr/> 8,950,261
Restricted Fund:		
Water and Sewer projects	511,373	501,027
Total Fund Balances	<hr/> \$ 6,436,112	<hr/> \$ 9,451,288

Note 6 Administrative Expenses

Accommodation and other overhead expenses incurred in the administration of the Metis Settlements Transition Fund are borne by the General Revenue Fund and are not reflected in these financial statements.

Note 7 Approval of Financial Statements

These financial statements were approved by management.



National Library of Canada
Bibliothèque nationale du Canada



3 3286 50624 9503